



Are You Bringing Cigarettes or Tobacco Products into California?

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If you have purchased cigarettes or tobacco products outside California and are bringing them into the state, you may owe California excise tax. The tax is also due on all cigarettes and tobacco products shipped to you from outside the state.

When do I owe the tax?

Cigarettes

You must pay the excise tax if you bring *more than* 400 cigarettes (two cartons) into California. Tax will apply to *all* of the cigarettes you bring into the state. If you personally bring in 400 or fewer cigarettes in a single lot, you will not owe the tax provided you purchased the cigarettes for your own use.

Tobacco products other than cigarettes

You must pay the excise tax on *all* noncigarette tobacco products you bring into the state. This includes all forms of cigars, smoking tobacco, chewing tobacco, snuff, and any other products that are at least 50 percent tobacco.

How much is the tax?

The current excise tax on a standard package of 20 cigarettes is 87 cents (\$8.70 per carton of ten pack). The tax on tobacco products other than cigarettes is 48.89% (.4889) of your purchase price. Effective July 1, 2003 through June 30, 2004, the tobacco products tax rate will be 46.76% (.4676).

When and how do I pay the tax?

You will be required to pay the tax to our representatives at California Ports of Entry. They will give you the proper form to complete (BOE-400-CG). If you do not pay the tax, you may not be able to clear customs, or the cigarettes or tobacco products may be seized.

For more information

If you'd like more information about tax due on cigarettes and tobacco products brought into California, please call our Information Center: 800-400-7115. Staff can help you weekdays from 8:00 a.m. to 5:00 p.m., except State holidays.